

Rhode Island State Income Tax Information

State Abbreviation:	RI
State Tax Withholding State Code:	44
Acceptable Exemption Form:	None
Basis For Withholding:	Federal Exemptions
Acceptable Exemption Data:	None
TSP Deferred:	Yes
Special Coding:	None
Additional Information:	A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

Withholding Formula ►(Effective Pay Period 4, 2010)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the gross annual wages to compute taxable income:

$$\text{Exemption Allowance} = \$3,650 \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Rhode Island tax withholding:

Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Rhode Island Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ 2,650	\$ 0.00	plus	0.00%	\$ 0
2,650	► 36,050	0.00	plus	3.75%	2,650
36,050	78,850	1,252.50	plus	7.00%	36,050
78,850	173,900	4,248.50	plus	7.75%	78,850
173,900	375,650	11,614.88	plus	9.00%	173,900
375,650	and over	29,772.38	plus	9.90%	375,650 ◄

If the Amount of Taxable Income Is:		Married The Amount of Rhode Island Tax Withholding Should Be:				Of Excess Over:
Over:	But Not Over:					
\$ 0	\$ 6,450	\$ 0.00	plus	0.00%	\$ 0	
6,450	▶ 62,700	0.00	plus	3.75%	6,450	
62,700	133,450	2,109.38	plus	7.00%	62,700	
133,450	215,100	7,061.88	plus	7.75%	133,450	
215,100	379,500	13,389.75	plus	9.00%	215,100	
379,500	and over	28,185.75	plus	9.90%	379,500	◀

7. Divide the annual Rhode Island tax withholding by 26 to obtain the biweekly Rhode Island tax withholding.